

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
	साधिकार प्रकाशित	Published by Authority
	भाद्र 29, शुक्रवार, शाके 1946-सितम्बर 20, 2024 Bhadra 29, Friday, Saka 1946- September 20, 2024	

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा
अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, August 30, 2024

S.O.69 .-In exercise of the powers conferred by section 97B of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) and in supersession of this department's notification number F.12(69)FD/Tax/2010-Pt-18 dated May 17, 2011, the State Government hereby directs that the Officers not below the rank of Deputy Director and Revenue Intelligence Officer, hereinafter referred to as the DD and RIO, posted in the Directorate of Revenue Intelligence and Economic Offences, hereinafter referred to as the DRI & EO, shall exercise all the powers exercisable by an Assessing Authority, except the powers provided under section 22, 23, 24, 27 and 28 of the said Act, subject to the following conditions, namely:-

- (i) that these powers can be exercised by the Officers posted in the DRI & EO not below the rank of DD and RIO, after the written permission of the Director General of DRI & EO;
- (ii) that the Officers empowered may exercise powers provided to them under this notification in whole of the State;
- (iii) that where the Officer authorized under this notification makes an assessment under section 25 of the Act for a period less than a year or in case the dealer has opted for quarterly assessment under sub-section (2) of section 23 of the said Act less than a quarter, the said Officer shall be competent to make the assessment for the relevant year or the quarter, as the case may be; and
- (iv) that where a case has already been made out by any Officer posted in the Commercial Taxes Department and the proceeding has been initiated against such dealer under section 25 and /or section 26 and /or section 75 of the said Act, the Officers posted in the DRI & EO shall not be empowered to initiate any action against such dealer on the same issue.

[No. F.12(2)FD/Tax/2024-Pt-I-92]

By order of the Governor,

Jaswant Singh,

Joint Secretary to the Government.